

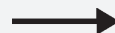
Use Tax (UT) Worksheet

Complete this worksheet to report and pay your use tax on Form IL-1040. If your annual use tax liability is over \$600 (\$1,200 if married filing jointly), you must file and pay your use tax with Form ST-44.

Note: Do not include any

- items for which you paid sales tax in another state (but not in another country) of
 - 6.25% or more on Line 1a and
 - 1% or more on Line 2a.
- sales tax you paid in another state, on Line 4, for items not included in Lines 1a or 2a.

1a Enter the total cost of general merchandise you purchased to use in Illinois on which you did not pay the required amount of Illinois Use Tax. 1a _____ .00 1b Multiply Line 1a by 6.25% (.0625). Round the result to whole dollars. 2a Enter the total cost of qualifying food, non-prescription drugs, and medical appliances you purchased to use in Illinois on which you did not pay the required amount of Illinois Use Tax. 2a _____ .00 2b Multiply Line 2a by 1% (.01). Round the result to whole dollars. 3 Add Lines 1b and 2b. This is your use tax on purchases. 4 Enter the amount of sales tax you paid in another state (not in another country) on the items included on Lines 1a and 2a. 4 _____ .00 5 Subtract Line 4 from Line 3. Enter the result here and on Form IL-1040, Line 21 (if the result is less than zero, enter "zero").	1b _____ .00 2b _____ .00 3 _____ .00 5 _____ .00
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Note: Be sure to keep this worksheet with your income tax records. You must send us this information if we request it.

Use Tax (UT) Table

If you had no major purchases and you do not have receipts to figure your purchases, use this table to estimate your annual Illinois Use Tax liability.

<u>AGI</u> (from Form IL-1040, Line 1)	<u>Use Tax</u>
\$0 - \$10,000	\$3
\$10,001 - \$20,000	\$8
\$20,001 - \$30,000	\$13
\$30,001 - \$40,000	\$18
\$40,001 - \$50,000	\$23
\$50,001 - \$75,000	\$31
\$75,001 - \$100,000	\$44
Above \$100,000	Multiply AGI by 0.05% (0.0005)